

The social geography of Restoration London and the unpopularity of the hearth tax in 1666

The social conditions in London in 1666 might be summarized by the introduction to *A Tale of Two Cities*: ‘it was the best of times, it was the worst of times’. Damage to trade arising from the rumours and then the reality of the Second Anglo-Dutch War, was followed by the Great Plague and the Great Fire.¹ Yet following the burdens of the English Civil Wars, the Restoration was a period of reconstruction and renewal when a new connection was forged between luxury and the West End as part of a wider commercial revolution.² Economic and social historians have argued that from c. 1650 onwards London became ‘the power-house of the process of modernization’ in the national economy, and they have explored many aspects of the capital’s transformative role.³ Many factors explain why the Restoration is viewed as a turning point in London’s history, and much of this work is presented in an inter-disciplinary framework.⁴ Critical to this transformation is the view that from the late seventeenth century the landscape of London was divided into three zones of work and residence: the City of London dealt with trade, commerce, and finance; the West End with fashion, law, and culture; and the northern and eastern suburbs with manufacturing and maritime activities respectively.⁵ Perhaps this overall settlement pattern is still recognisable today, where eastern and northern suburbs from Haringey to Hornchurch on the whole have higher levels of deprivation than their western counterparts from Chiswick to Covent Garden, while the City of London forms a distinct zone.⁶

The hearth tax is well suited for investigating wealth inequality in a geographical framework.⁷ Following the publication of the Lady Day 1666 hearth tax return for London and Middlesex online in 2012 and in hard-copy in 2014, this data can be re-analysed.⁸ For the Cities of London and Westminster and their suburbs in the Restoration period, only this return can be used to provide a comprehensive picture, but the complexity of and the

problems with the data mean that it is best to compare it to other hearth tax records. The hearth tax provides a rich resource for investigating a range of themes, and our concern will be with its use for analysing geographical distributions of wealth and the dealings of the hearth tax collectors.

The hearth tax was introduced into England, Wales, and Ireland following the Restoration of the monarchy and was intended to fill the king's purse.⁹ It was charged on hearths in all homes and non-domestic buildings, apart from those excused on the grounds of poverty or used for industrial and charitable purposes (except alms-houses and hospitals with incomes over £100). The tax was levied twice a year on Lady Day (in March) and at Michaelmas (September) at 1s. per hearth between 1662 and 1689, with the expectation in the original act that the work each collection should be completed within a six-month period. Assessments recorded liability to pay, while returns recorded the sums collected. There are also a large number of exemption certificates, collectors' records, and lists of arrears. The size and wealth of London meant that it should have contributed significant revenues to the Lady Day 1666 collection, but the yield was much reduced because delays arose as a result of the continuing impact of the Great Plague, the administrative reorganization of the tax, and the Great Fire of London. The work had not been completed by the time the Michaelmas 1666 collection began. On the eve of the Great Plague, London had a population of around 400,000, having expanded beyond the medieval boundaries of the Cities of London and Westminster at a remarkable rate during the period *c.* 1550-1650.¹⁰

I

The statistical evidence that the capital was already divided into three zones at the Restoration was first constructed by Power from the London and Middlesex hearth tax returns in a seminal article published in 1986, which evaluated Sjöberg's model of the pre-

industrial city.¹¹ Sjoberg had suggested that cities in medieval and early modern Europe, pre-Columbian Latin America, and modern Asia were characterised by wealthy central zones where elites lived in luxury close to temples, squares, and great public buildings (excluding prisons), while low-status groups, outcasts, the poor, and religious minorities were relegated to the outskirts of cities to minimise the pollution of sacred and royal spaces.¹² The model is important because it provides economic historians with a way of analysing the social structure of cities in seventeenth-century Britain in a comparative context.¹³ Pioneering analysis by Hoskins of an Exeter hearth tax return found a pattern that matched with Sjoberg's model; 'the seven richest parishes form a compact nucleus in the heart of the city [...], while the five poorest parishes all lie against or outside the line of the medieval walls'.¹⁴ Yet Power's map and analysis of the hearth tax returns for London showed a far more complex picture, suggesting that London no longer followed the long-standing medieval pattern of a wealthy core surrounded by a periphery inhabited by the poor and minority religious groups. He showed that in the City of London there was no clear geographical pattern, with a great variation in the mean numbers of hearths per property in parishes within and around the walls, in contrast to wealthy western suburbs, where parishes had means of five or six hearths per property, and the poverty of northern and eastern parishes, with means of around two or three hearths per property.¹⁵ Power observed 'surrounding the City we have a poor East End' and the West End 'was the residential quarter of the elite', while 'the central part of Restoration London shows little evidence of rigid class segregation'.¹⁶ Power correctly associated the latter with modern cities, according to Sjoberg's model,¹⁷ and thus argued that the social geography of Restoration London was characterised by a transition from a medieval to a modern landscape in terms of wealth inequality by location. Jones, writing at the same time as Power, reached a similar conclusion: 'the evidence is clear that in Stuart times changes had begun which would destroy the simple Sjoberg model'.¹⁸ Following

the discovery of account sheets which summarize the returns as part of the auditing process, it is time to reassess Power's critique of Sjoberg's model in relation to Restoration London. The London and Middlesex Lady Day 1666 return was drawn up between the spring and the autumn of that year.

[map 1]

Power presented mapped data to argue that by the 1660s the social geography of Restoration London did not match either the pattern of Sjoberg's pre-modern city or his model for the industrial city, with the result that London stood apart from a range of cities in past and present societies. Over the last 30 years Power's discussion has largely withstood academic criticisms and revisions, and his data have been used to inform research on other themes.¹⁹

Slack argued that the social geography of City of London and its suburbs in the late seventeenth century was 'in broad terms the same as it had been in the late sixteenth century', with the richest parishes in the centre and the poorest on the periphery close to the City walls and along the riverside.²⁰ His analysis did not include data from the City of Westminster, and drew upon only three riverside parishes out of a total sample of 27 parishes, and his view has not been taken up generally.²¹ The London and Middlesex 1666 hearth tax edition presented a picture of parish data, which in its essentials was identical to Power's map from 30 years before. There was a divergence between the genteel western suburbs, such as Covent Garden with a mean of 9.2 hearths per household and the poorer parishes to the north and east, such as Aldgate and Whitechapel with means of 2.3 and 2.4 hearths respectively; while the City of London had a very mixed pattern of considerable wealth juxtaposed with very poor neighbourhoods.²²

Power gathered the mapping data from three returns drawn up between 1662-3 and 1666 relating to Metropolitan London.²³ It is difficult to reconstruct the exact steps that he

took to provide a map covering 91 parishes in the City of London and its suburbs north of the Thames, but the 1662-3 return provided data for 19 City parishes and the 1664 return provided data for the suburban parishes of St John Hackney and St Margaret Westminster. The majority of the data was drawn from the 1666 return covering 69 parishes in the City of London and northern and western suburbs.²⁴ In the 2014 edition data were taken almost exclusively from the 1666 return for 83 parishes and other administrative units in Metropolitan London, supplemented by the 1662-3 and 1664 returns for three parishes.²⁵ The maps produced by Power and in the 2014 edition share the feature of omitting around a quarter of the parishes in the City of London between Blackfriars and St Peter Cornhill parishes on account of the loss of eight of the 40 books from the 1666 return.²⁶ Power was not concerned with using other hearth tax data apart from the returns, and the principal focus of the 2014 edition was upon the 1666 text. The problem with this method is that standard hearth tax documents, in the form of returns and assessments, comprise only part of the corpus of records.

This article seeks to test the accuracy of the data in the 1666 return by comparing it to non-standard hearth tax records. Unfortunately, to date, exemption certificates have only been found for the period 1670-7.²⁷ However, 28 sets of unpublished account sheets in loose-leaf format have been discovered by Seaman in The National Archives, which together with six sets of accounts at the end of the relevant books of the Lady Day 1666 return provide almost complete coverage of the account data for Lady Day 1666.²⁸ The data, put together by Treasury officials, was completed with one exception between July 1667 and December 1669.²⁹ In addition, in two of the 38 boxes of miscellaneous hearth tax records, there are loose-leaf constables' arrears for 1664, receivers' accounts for 1664-5, and a booklet of arrears for the Lady Day 1666 return.³⁰ These 38 boxes are presently only partly catalogued and sorted, and there remains more to be discovered. As account sheets only provide

information on the payment status of aggregate totals of the chargeable hearths in parishes and wards, they seemingly add little to what can be deduced from assessments and returns, but if used with care they can provide a more detailed map of wealth and widen the types of questions which the hearth tax can be used to address.

One of the surprising features of the wealth and poverty map on Metropolitan London as presented in the 2014 edition is that the Liberty of Bevis Marks (in the eastern section of All Hallows London Wall parish) was the richest locality in the City of London with mean of 7.2 hearths per household.³¹ In book 20 of the 1666 return, Bevis Marks had 39 properties listed with one or two hearths, while at the upper end of the spectrum 16 houses had between 10 and 16 hearths.³² Clearly the explanation for this mean does not lie with a single outlier, such as Hampton Court (which was estimated to have about 1,700 hearths).³³ Rather there was a concentration of middling and wealthy properties, occupied by people of a similar status. Isaac Pead was listed as the head of the household for a 12-hearth property, and Gomer Roduges lived in a nine-hearth household.³⁴ This provides evidence of a wealthy Jewish community of Portuguese and Spanish descent close to the Sephardic synagogue at Creechurch Lane, which had been established in 1657 following official recognition of the Jewish faith in 1656. The hearth tax was also paid in 1666 for the six hearths in the synagogue.³⁵ In spite of their wealth, the location of this religious minority on the outskirts of the City of London looking towards Hackney correlates with Sjoberg's model.

The place name 'Bevis Marks' was added by another hand just after an entry for nine empty hearths. These may equally refer to a combination of one- and two- hearth properties rather than a single empty dwelling or several large properties. Normally this type of the entry for nine empty properties might be placed with the data on Bevis Marks,³⁶ but the main return for the parish may have been completed in a different book by another collector. We suspect this because an account sheet does record All Hallows London Wall parish as part of

book 14.³⁷ Perhaps the collector responsible for the collection from St James Dukes Place in book 20, strayed into the street called the Liberty of Bevis Marks and noted down the properties in the order they appeared, before realising that he was in the parish of All Hallows London Wall. If so the nine empty hearths might be included in the data for Bevis Marks, in which case the mean average for the Liberty drops to six hearths per household, in line with the neighbouring parishes of St Helen Bishopsgate and St Andrew Undershaft. The Liberty of Bevis Marks was striking because its prosperous inhabitants did not seek to evade payment of the hearth tax to the same degree as taxpayers in other parishes in London,³⁸ perhaps because wealthy Jewish merchants and their neighbours were keen to prove their respectability.

Simple omissions can have an equally misleading effect. In the map in the 2014 edition the Temple was poorer than neighbouring areas, but in the account sheet it was recorded that the Middle and Inner Temples did not pay the hearth tax.³⁹ Comparison with six inns of court (which together had 564 hearths) in neighbouring parishes suggests that inclusion of the Middle and Inner Temples would have made a substantial difference to the Temple mean.⁴⁰ In the constables' arrears for 1664, it was noted that the Inner and Middle Temples' treasurers had claimed that they had paid £93 and 2s directly into the Exchequer for two years ended Lady Day 1664, but the sum continued to be listed as part of the arrears until Michaelmas 1665.⁴¹ This would suggest that there were around 460 hearths in the Middle and Inner Temples, and that a series of collectors found it difficult to secure payment. We should resist the temptation to use the apparent certainty of mean average numbers of hearth per dwelling from the 1666 return depicted on maps as a basis on which to cast doubt on the applicability of Sjoberg's model to the social geography of Restoration London.

At the other end of the spectrum St Sepulchre Holborn parish had a mean of 1.7 hearths.⁴² Book 9 of the 1666 return presents St Sepulchre as very poor; 832 properties listed had only one or two hearths and 686 households were described as poor,⁴³ but the

explanation is to be found in the book's rubric: 'This book containeth the particulars of ye arrears left uncollected by John Barker and William Needler'.⁴⁴ These collectors only recorded the chargeable households in arrears from the Lady Day collection, and hence focused overwhelmingly on poorer properties. In book 9 in total 1,730 hearths were divided between 1,005 properties, but the account sheet recorded 10,295 chargeable hearths in the parish.⁴⁵ It is reasonable to conclude that the 1,730 hearths in arrears listed in the 1666 return were not indicative of the wider picture, representing only 16 per cent of the data. These examples warn against rushing to read the data from the 1666 return without checking them against collectors' account sheets.

The issue with the St Sepulchre data is part of a wider problem with the 1666 return. Power recognised that after the amending Act of 1663 the expectation was for both the chargeable and the non-chargeable to be listed in standard documents,⁴⁶ but he did not acknowledge or was unaware that only a minority of the books in the 1666 return followed the post-1663 rules. At the end of the folio for St Ethelburga parish a note was written 'leave this blank for poor houses', but the space was used for making calculations.⁴⁷ Mostly collectors followed the earlier rules, but in book 2 relating to eight parishes in the south-eastern part of the City of London 762 more hearths were returned than the 3,023 listed as chargeable in the account sheet.⁴⁸ The same problem arose in book 21 concerned with part of St Botolph Aldgate parish, mainly lying between the eastern wall and boundary of the City of London. The account sheet recorded that 3,511 hearths were chargeable, but a further 757 hearths were also included in the book.⁴⁹ This is significant because it leads to the inclusion of an additional 20 to 25 per cent of non-chargeable properties for these nine parishes, which has important implications for the visual arguments presented in maps of mean numbers of hearths per property in parishes. The Liberty of Bevis Marks (mean 7.2 hearths) was adjacent to St Botolph Aldgate (mean 2.3) and St Sepulchre Holborn (mean 1.7) adjoined St Andrew

Holborn (mean 6.2),⁵⁰ but these contrasts are in large measure a product of the differing extent to which the collectors in these four parishes followed the pre- and post-1663 rules. The overall effect is to cast doubt on the stability of hearth tax data and the models presented in existing publications on the social geography of Restoration London.

II

[maps 2-3]

The collectors' accounts not only draw attention to the problems with hearth tax statistics derived from the 1666 return, but can also be used to refine the data for mapping. The first step has been to remove three sets of parish data, comprising the 1662-3 data for St Leonard Eastcheap parish, the 1664 data for St John Hackney and St Margaret Westminster parishes, and the 1666 arrears data for St Sepulchre Holborn parish. A second step has been to remove all data relating to the properties from which the hearth tax was not collected for the Lady Day 1666 collection, which reduces the dataset from 43,248 households to 19,213, a loss of just over 55 per cent. The new maps depict a pattern in which the West End and the City of London were wealthy. It is important to emphasize that this only represents the paid properties, but it does present a more stable and normalised data set from that presented in earlier wealth and poverty maps. Some of these areas depicted as wealthy in the new map were pleasant places for the wealthy to live: new housing developments at Covent Garden Piazza, Lincolns Inn Fields, Great Queen Street, Bloomsbury, and St James Square contributed to the wealth of St Paul Covent Garden, St Giles in the Fields, and St Andrew Holborn parishes.⁵¹ In this revised map the East End was poorer than both the City of London and the West End, but the mean number of hearths per property stood at three or four hearths in each parish from St Giles Cripplegate to St Dunstan Stepney via Shoreditch, Whitechapel, Aldgate, and St Katharine by the Tower. The parishes of Aldgate, St Katharine by the Tower,

Stepney, and Whitechapel served the maritime industry; in Stepney about a third of the working population were seamen, but members of the gentry and merchants with links to the East India Company also lived in the parish.⁵² There was greater poverty in the East End, and the large number of households declared as exempt from the hearth tax in this area is a significant part of the data. In Stepney for just under half of the 2,270 chargeable hearths from which the tax was not collected there was no distress, that is to say no items of value to distrain in place of payment, apart from the occupants' beds, tools of trade, and cooking utensils.⁵³ In Whitechapel, Wapping, and Stepney there was a high turnover in tenancies, with multiple occupancy of properties being linked to low rents,⁵⁴ but map 3 does not point to a contrast between an exclusive West End and extensive poverty in the East End, as suggested by maps which aggregate data without taking account of divergences in data recording.

In the City of London there is greater support for Sjoberg's model than Power allowed for. The overwhelming majority of the parishes in the City of London lay in the medium rank with a mean average of five or six hearths. These 42 average parishes outnumber the remaining 15 parishes divided between the wealthy, with a mean average of seven or more hearths, and the poor, with means of three or four hearths. The overall impression is not one of a multitude of contrasts between the extremes of wealth and poverty, and only three parish boundaries resulted in the richer (seven hearths plus) and poorer parishes (three and four hearths) being contiguous.⁵⁵ The westerly tilt of the wealth of London perhaps arose from the fact that elites from c. 1095 onwards gathered around the magnificent and 'imperial' hall at Westminster and its successor institutions in tandem with the continuing importance of the City of London as a commercial centre with its own institutions, which meant that 'for many centuries the history of London has had its centre a string of elastic, stretched and twisted between a hand at Westminster and a hand in the City of London.'⁵⁶ The general pattern of

wealth in the central zone in contrast to poorer suburbs, which stretched to the East was broadly in line with Sjoberg's model.

The wealth of London and unpopularity of the hearth tax can be viewed further by considering, firstly, the semantically-enriched data on poverty in the 1666 return, and secondly, wider comparative data on the hearth tax. In St Botolph Aldgate parish, the collector Mr Southcoate Bridges, recorded that the neighbours John Pince and Richard Subbes were lame and blind respectively.⁵⁷ On the northern edge of the City in St Giles Cripplegate parish, Alice Owen a blind pensioner lived in a two-hearth property.⁵⁸ The entry was preceded by marginal notes which recorded shut doors, no distress, and removed (i.e. moved away); and it was followed by similar entries and the notes that some properties lay empty. 'Many handicraft men being tenants at will' were able to move home at a day's notice once they knew that the hearth tax collectors were coming,⁵⁹ so some of the empty properties may have been recently or only temporarily abandoned.⁶⁰ However, Alice's incapacity may have prevented that. In St Martin in the Fields parish, the hearth tax was collected from 12,682 hearths out of 15,412 chargeable hearths.⁶¹ Of the remaining 2,730 hearths 457 hearths did not pay on account of the poverty of the householders. When the collector Mr Edward Whitton entered Castle Street in the vicinity of Long Acre he came across a group of 13 households, which had between one and five hearths each. In this part of the return he wrote 'these people are miserably poor and never paid'.⁶² Not far from the grand houses on St James Fields in Brown Court off Tyburn Road, he came across 15 homes with between two and four hearths for which he recorded 'these are sad poor people and never paid'.⁶³ At Pump Court (off St Martins Lane) six two- and three-hearth properties were 'poor and all fallen down', with nothing to distrain.⁶⁴ Perhaps Whitton felt a degree of compassion for these householders, or at least an awareness of their condition. Most of the time, though, collectors probably undertook their work in order to maximise revenues. Occasionally the

return identifies goods taken away in lieu of payment. In St Giles Cripplegate parish on Moore Lane six plates were seized from one empty property, and at the east end of Grub Street a chest of drawers was removed from William Ireland's four-hearth property.⁶⁵ The collector's account sheet for book 9 recorded that the collectors Mr John Barker and Mr William Needler seized goods worth £3 and 15s from households in the parishes of St Sepulchre Holborn and St John Hackney.⁶⁶

For book 22 of the 1666 return there is no extant account sheet, but data from the different parts of the book relating to successive collection periods can be compared.⁶⁷ Mr John Renshall took over responsibility from Mr John Steele for the collection of the hearth tax in part of St Botolph Aldgate parish and St Katharine by the Tower parish. For Michaelmas, 385 households were listed as 'removed', 'nothing to distrain', and 'shut doors', representing a 13 per cent increase from paying to non-paying households since the Lady Day collection. When that per centage is broken down by category there is no great difference between the households which had 'removed' or had 'no distress' between Lady Day and Michaelmas, but 18 per cent of households which shut their doors to the collectors at Michaelmas had paid the hearth tax for Lady Day. Some households by shutting the doors to the collectors became more resilient in their opposition to the hearth tax. Edward Kirkland in a three-hearth property had 'dore shut no answer', but a householder named Pickring in a three-hearth household probably came to the door ('a souldier shut the Dore').⁶⁸ In other cases there was discussion and argument; Nicholas Gessage (three hearths) had paid in Lady Day, but at Michaelmas it was recorded 'will pay when he hath the money', while William Starkey, offered 'violent opposition' from a two-hearth property in Sugar Loaf Alley.⁶⁹ In other cases it is difficult to judge the outcome of a dispute; at the six-hearth property of Edward Perry there was 'violent opposition and the distress rescued', but it is not clear whether Perry or Renshaw rescued the goods taken as distraint.⁷⁰ The comparison of the two

parts of book 22 show that lying behind somewhat terse entries of unpaid for the Lady Day collection, there may have been many doorstep encounters which ranged from sympathy for those who had fallen on hard times to violent confrontations, and that some taxpayers in St Botolph Aldgate and St Katharine by the Tower parishes were facing harder times by the time of the Michaelmas collection. In some cases the record is ambiguous. Renshall encountered Widow Young living in a five-hearth property on the southern section of Tower Ditch Street, and in book 22 part one in the margin against her name it was written ‘very aged and little for distress’, with no payment being received.⁷¹ Perhaps Renshall took pity on a poor widow living in quite a large household.⁷²

[Figure1]

In county communities homes with five hearths were typically occupied by the gentry,⁷³ but in London a significant number of households with five hearths were asset rich and short on cash. This suggests that revised banding of hearth numbers is needed to assess wealth and poverty in Restoration London: dwellings with one and two hearths can be equated with the poorer sort; those with between three and five hearths belonged to craftsmen and lesser merchants; and those with six hearths and above belonged to the ranks of the comfortable and the urban elite.⁷⁴ With this new interpretive system to hand, two steps follow; firstly, we can compare data from the City of London within the medieval walls with the western and eastern parts of the metropolis with data from rural Middlesex from the 1666 return; and, secondly, these distributions of wealth can be compared with hearth tax data from other counties and cities in south-eastern and northern England. Figure 1 suggests there was no great difference between the wealth of the City of London within the walls and the western parts of Metropolitan London, but both of these areas were richer than the eastern suburbs and parishes in rural Middlesex. It is also notable that the wealth of rural of Middlesex was closer to the City of York than any other rural county in the sample. This is a

crude measure since it draws upon a series of assessments and returns, but the scale of the difference is sufficient to inform a revised mapping of wealth and poverty in Restoration London and its hinterland. Map 4 analyses wealth in rural Middlesex on the basis of mean number of hearths in paid properties in each parish from the 1666 return.

[map 4]

The wealthiest Middlesex parishes, with means of between five and seven hearths, lay adjacent to Metropolitan London or the River Thames from Twickenham and Isleworth, via Fulham and Chelsea, to Stratford and Bromley. A generation before the hearth tax's introduction, Chelsea had a high tax rate on account of the large numbers of families of 'honour and quality', and market gardening in Chelsea, Fulham, and Hammersmith annually provided the City with 24,000 cartloads of parsnips, turnips, carrots, and other root vegetables.⁷⁵ But beyond this south-west to north-east alignment, there was a second band of less wealthy parishes. There were some striking exceptions to this pattern, with Alperton, Brentford, Chiswick, Hounslow, and Willesden standing out as poorer than their neighbours, but in general areas to the north and west of London within a ten-mile radius were wealthier than the outlying parts of north-west Middlesex. As we seek to model the data in a more accurate way, it becomes clear that the prosperity of London on its south-western border stretched out beyond the boundaries of the metropolis to include parishes in rural Middlesex, with the area from Fulham to St Paul Covent Garden parishes forming a line of wealthy parishes with means standing at or above six hearths on paid properties.

III

In explaining the failings of the hearth tax is difficult to disaggregate lines between opposition to the hearth tax, bureaucratic inefficiency, and the tardiness of the collectors.⁷⁶ Yet we should also consider the possibility that corruption was intertwined with the working

of the collection of the hearth tax in Restoration London. Tomalin compared the avarice of Samuel Pepys with modern ‘entertainment of clients, quiet words in the club, conferences in luxury hotels’, but if he mixed private and public accounts from the Tangiers’ accounts in order to hide gifts and bribes then this was a form of corruption closer to embezzlement, albeit mainly at the expense of another official as well as the Royal Navy.⁷⁷

For the 1666 collection each collector received payment of one shilling in every pound collected (i.e. around 5 per cent) and constables received two pence in each pound,⁷⁸ The London and Middlesex summary of the constables’ arrears for 1662-4 listed 14 lost arrears of £104 10s, which included those from five constables who died poor or who had ran away presumably with the takings.⁷⁹ This figure was over overshadowed by sums claimed by the collectors responsible for the three hearth tax collections between Michaelmas 1664 and Michaelmas 1665; in addition to salary payments of £1,457, they claimed £1,564 8s 5d in expenses on oath and requested a further £190 8s 5d for time spent in collecting the hearth tax.⁸⁰ Sir John Robinson and the other receivers in London, Westminster, Southwark, and Middlesex had received payments amounting to around 10 per cent of the revenues they had paid into the Treasury by Michaelmas 1665.⁸¹ There may also have been opportunities to supplement official payments with small gifts.

The efficiency and honesty of the collectors can be reviewed indirectly by comparing books with collectors’ accounts. We can begin with the 14 account sheets for the Lady Day 1666 return dealing with the 22 Metropolitan London parishes unaffected by the Great Fire.⁸² In this area mainly in the suburbs, revenues were collected from 64 per cent of the chargeable hearths. Of the remaining 38,335 hearths, in 15,463 cases (i.e. 14.5 per cent) the hearths were too poor to pay or there was nothing to distrain, while 17,921 hearths (i.e. 17 per cent) were listed as empty and unpaid. In the 19 sheets dealing with the area affected by the Fire this categorization was abandoned for explaining uncollected chargeable revenues, and

instead 40 per cent of the chargeable hearths were written off as uncollected on account of the Fire.⁸³ Different terms referred to the fire, comprising the ‘late fire’, ‘the late and dreadful fire’, ‘the late most dreadful fire’, ‘destroyed by the fire and pulled down by special command’, and ‘wholly consumed in the late fire’, with no references to empty and unpaid or poor and unpaid as distinct categories. The data in the account sheets recorded that in 86 parishes and 15 liberties the hearth tax was not collected due to the Great Fire, and this led to £1,800 being written off as uncollected revenues from chargeable hearths.⁸⁴ This represents a remarkable loss, and stemmed in part from the tardiness of the work of collection. On 5 July Mr Charles Butler was sworn in as the collector for the four riverside parishes between the City wall in the west and Somerset House.⁸⁵ He paid £25 into the Treasury, but work must have slowed down, with the result that £152 and 7s were uncollected on account of the Great Fire. The account sheets might suggest that the Great Fire enabled collectors to write off uncollected revenues or leave collected revenues undeclared.

The purpose of the account sheets may have been to ensure that collectors were not corrupt. If the account sheets are handled with care, they might be able to reveal something about collectors’ attempts to divert revenues and to protect liable households from the charge. The account sheets were compiled as part of the auditing work of the Exchequer, but in some cases there were additional memoranda at the bottom of the account sheets or on the versos whereby collectors swore that they had conducted their work honestly. For instance on 25 August 1668 the collector Mr Joseph Taylor swore:

That this Accountant maketh oath that this account containeth ye full and just number of stoves and hearths in ye several parishes within mentioned for ye half year ended Lady Day 1666 and that he hath done his uttermost endeavour to collect what was possible but did not receive either directly or indirectly more than is here mentioned upon this account. And that all things herein mentioned is just and true to ye best of his knowledge.⁸⁶

Taylor swore this to Sir Clement Spelman, Cursitor Baron of the Exchequer, a post he had been elected to on 9 May 1663, having trained as a lawyer at the Middle Temple.⁸⁷ He was the son of Sir Henry Spelman, scholar, antiquarian, and a member of the Norfolk gentry.⁸⁸ In some cases there is a hint that the auditors doubted the claims that were being made. Mr John Conduit, collector of the hearth tax in eight parishes abutting the River Thames between St Michael Queenhithe and All Hallows Bread Street, vouched that he had only begun his collection for Lady Day on 3 September, and hence all of the charge, comprising £254 7s, was written off as ‘all burnt’.⁸⁹ Across the columns in the brief it was written ‘they alleged that he had received his commission just before the fire and that nothing had been received’.⁹⁰ This account sheet was completed on 1 August 1667, but on 19 September 1668 Conduit was subject to an investigation for his collection for part of St Giles in the Fields parish. Conduit swore in front of Spelman that his return for uncollected payments categorised as poor or empty was ‘true and just to the best of his knowledge’.⁹¹ A gap between the initial audit and the investigation may either suggest that Spelman became suspicious or indicate the slow pace at which the Exchequer worked.

A third case study is provided by the work of the collector Thomas Anguish, perhaps related to Thomas Anguish (1536-1617), grocer, freeman, and one-time mayor of Norwich.⁹² He had responsibility for collecting the hearth tax in St Botolph Aldersgate parish and in four other parishes around St Martin Le Grand Liberty, and for collecting arrears in the parishes of St Bartholomew the Great and the Less.⁹³ Anguish’s work was inspected by Colonel William Webb on 20 July 1667.⁹⁴ In the account sheet the chargeable hearths were divided into three categories; the first comprised the four parishes congregated around the Liberty, the second the chargeable hearths in St Botolph Aldersgate, and the third the arrears from Round’s work. In recording the revenues which Anguish had received, monies from all three revenue sources were aggregated. The principal reason for this lay in the organization of book 11 part two. A

rubric indicated that the book began with the parish of St Botolph Aldersgate,⁹⁵ but thereafter there are no further rubric headings to indicate where the entries for one parish ended and those for the next began, which may have led to the aggregation of the data. At the end of the account sheet it was recorded that the arrears for 822 hearths in St Botolph Aldersgate, St Bartholomew the Great, and St Bartholomew the Less had been transferred to Mr Henry Tooley.⁹⁶ At the end of book 11 part two there are some calculations which were written in the same hand as wrote the account sheet relating to his work in the five parishes from St Ann and St Agnes to St Botolph Aldersgate.⁹⁷

Perhaps in the rush to complete his work Anguish had not had time to put in the rubric headings for the four parishes which in part overlapped with the Liberty of St Martin le Grand, but the effect of aggregation was to prevent precise auditing of his work. The aggregate number of paid hearths in the account sheet for the five parishes were 640 more than the aggregate number of chargeable hearths recorded in book 11 part one, rising from 3,080 to 3,720.⁹⁸ Equally there was also a rise in the number of chargeable hearths which were being written off on account of being poor or empty, rising from 709 to 981 in the account sheet for book 11. The account sheet in setting out the discharge, as distinct from the charge, captured payments from both the Lady Day and Michaelmas collections, as a reflection of both parts of book 11. By bringing together payments from two collections, Anguish in one way surpassed his peers in paying in revenues, but the number of hearths which were being written off as uncollected stood at a higher rate in the Michaelmas than in the Lady Day collection, perhaps reflecting the harder conditions or a greater willingness by Anguish to write off collection. Thus the overpayment by 640 hearths compared unfavourably with an additional 272 hearths as uncollected on account of being empty and poor. Unfortunately because the account sheets for Michaelmas 1666 have not been found the matter cannot be clarified, but on 19 July 1670 in front of Spelman, Anguish swore that his

account contained the full number of hearths within his collection, and that all things contained in the discharge were just and true to the best of his knowledge.⁹⁹ Clearly any Norfolk county connections linking the Anguish and Spelman families did not result in Anguish being spared the trouble of swearing an oath on his probity in collecting the hearth tax.

The data are not sufficient to prove or disprove any general patterns of embezzlement and the receiving of bribes among the collectors. For 37 out of 85 parishes in Metropolitan London collectors swore oaths that they had handed over all of the revenues which they had received and had not concealed any revenues. When the lists are ordered by the per centage of households which did not pay the hearth tax in comparison to mean and median numbers of hearths of all and unpaid properties, there is no discernable pattern in relation to collectors being required to swear oaths related to their honesty and competence. This would suggest that there was no systematic corruption, only discontinuities in the administrative process. This may, however, have offered opportunities for personal gains, intertwined with tax evasion.

IV

Evasion from the hearth tax operated in three ways, on the grounds of ‘diplomatic immunity’, official service to the king, and ‘second-home’ status. None of these criteria formed part of the official documentation on exemption, and were probably specific to the capital. In the area between Haymarket and St James Fields two Residents (i.e. ambassadors with direct connections to the ruler) with Italian names, in properties with nine and 10 hearths, had their charge deferred by being ‘placed on the King’s account’, while in Whitehall for the Portuguese ambassador’s 23-hearth residence it was noted ‘King to pay’.¹⁰⁰ The use of a common phrase in relation to both Residents may suggest that there was a formal process granting immunity, perhaps with some form of document, which may have

encouraged the Spanish ambassador in a 19-hearth property on the west side of Lincolns Inn Fields to 'refuseth to pay'.¹⁰¹ It seems unlikely that the money was ever recovered.

The entry for 'The King Whitehall' was written in large letters but with no hearth numbers, and for Somerset House it was noted 'not permitted to be viewed'.¹⁰² At the Royal Ordinance, with around 90 hearths, Colonel Legge sent the collector away with the annotation noting 'Colonel Legge refuseth to be viewed'.¹⁰³ Neither was the hearth tax collected from the Navy Office (48 hearths) and Ticket Office (7 hearths).¹⁰⁴ An arrears booklet covering the arrears for one and half years up to Lady Day 1666 includes St Olave Hart Street parish, in which it was noted that the charge for both of these offices remained uncollected. It was noted for the Ticket Office 'refused to pay' and for the Navy Office 'The Lord Brunkard (Brouckner) & the rest of the Commissioners and Officers in the Navy Office refuse to pay'.¹⁰⁵ At the end of booklet, there was a note of memorandum that on 25 September 1668 that the arrears collector John Cotton had sworn to Sir Clement Spelman that 'he hath done his uttermost endeavour to receive what was possible from ye said arrears'.¹⁰⁶ Collectors perhaps received instructions not to collect the hearth tax from buildings with diplomatic and connections. This may have been reasonable since the hearth tax had been granted to the Stuart monarchs in perpetuity, but it had the potential to drive a wedge in the principle that all private homes were liable to pay the hearth tax. In St Margaret Westminster parish, Colonel Legge paid the charge for a 19-hearth property, but it is noteworthy that Samuel Pepys does not appear in the hearth tax return, in contrast to his neighbours and friends living in seven- and eight-hearth properties in Axe Yard.¹⁰⁷ Perhaps Pepys used his status as a naval official, or perhaps his actions in providing Charles II with evidence from the Navy Office to send Vane to his death on the slenderest basis helped Pepys to evade the hearth tax.¹⁰⁸

Peers of the realm would often spend a longer part of each year in the capital, but the importance and size of their main residences provided an opportunity to categorize their homes in the capital as secondary homes. In the Duchy of Lancaster Liberty William Dowman and John Picket living in three- and five-hearth properties paid the tax, unlike their wealthy and titled neighbours, Lord Ashley, the Earl of Salisbury, the Bishop of Exeter, and Lady Wimbledon who lived in houses with between 19 and 32 hearths.¹⁰⁹ In Portugal Row, across from the residence of the Spanish ambassador, the tax was not collected from a 20-hearth property as the 'Earl of Cardigan refused to pay out of town that 1/2 year'.¹¹⁰ Worcester House on the Strand was the residence of the bishop of Worcester, which the collector was 'not permitted to view', and neither was the tax collected from a property of the Bishop of Bath and Wells.¹¹¹ Many other members of the secular and ecclesiastical aristocracies did pay the hearth tax, but the fact that three bishops from south-western England all evaded the hearth tax suggests that they thought that had a basis for non-payment and that this was accepted by hearth tax collectors. This was part of a wider pattern of non-payment from middling and large properties controlled by the wealthy.

In the 1666 return around 10 per cent of householders who did not pay the tax had five hearths or more, representing a significant loss to the Exchequer.¹¹² Perhaps collectors received the odd gift along the way, ranging from those with royal connections and those who enjoyed the privileges of ecclesiastical rank to householders who were apparently poor, such as Widow Young who lived in a five-hearth home on Tower Ditch Street from which there was, ambiguously, 'little to distrain'.¹¹³ Perhaps hidden behind the large number of empty properties, gone away, removed, and not permitted to view, there were a whole series of private and semi-official arrangements between taxpayers and tax collectors, which may have contributed to the unpopularity of the hearth tax in the capital among those who paid the tax,

and attempts by the Exchequer to catch up on or investigate evasion in subsequent years may only have contributed further towards the hostility toward the hearth tax.

The low return from 1666 hearth tax return for London and Middlesex was part of a wider pattern of non-payment. An account sheet for the three collections covering the period between Michaelmas 1664 and Michaelmas 1665 recorded that the City of London should have paid £16,601 5s, while the City of Westminster was charged with £6,198 3s and Middlesex was charged with £15,457 4s.¹¹⁴ Instead of a gross revenue of £38,256, only £24,253 was collected, with the highest level of non-payment arising from the City of Westminster, with 40 per cent of the revenues categorised as arrears, with only £456 having been recovered by the time that the farmers' administration took over. At a national level between Michaelmas 1664 and Lady Day 1666 the average annual yield from the hearth tax in England and Wales was only around £112,500 against an expected yield of £300,000 per annum, and towards the end of 1666 there was an effort within the House of Commons to repeal the hearth tax.¹¹⁵ In Devon Timmons has shown that popular and passive resistance to the hearth tax increased in line with rises in the yield,¹¹⁶ but in London the unpopularity of hearth tax went hand in hand with a low yield. Part of the problem stemmed from the fact that one of the principal criteria for exemption from the hearth tax on the basis of poverty was if a property had a rental value of £1 or less, but even the poorest dwellings in suburban and outlying parishes of London had a higher rental value than £1 in the early 1660s.¹¹⁷ This made it difficult for the hearth tax officials to follow the easiest procedures for granting exemption to households in London.

Memories of the English Civil Wars may have contributed to the unpopularity of the hearth tax in London. On 12 November 1642 a royalist force sacked Brentford, and 24 years later ten of the 57 households in Old Brentford shut their doors to hearth tax collectors.¹¹⁸ Equally the relative poverty of Chiswick in map 4 may reflect memories of the Battle of

Turnham Green on 13 November 1642, when a parliamentary force of 24,000 chased a royalist army away from London.¹¹⁹ It is a difficult task to isolate bureaucratic inefficiency, corruption, and political opposition as distinct variables in explaining the unpopularity of the hearth tax in Metropolitan London, but the general pattern is clear enough. There was no direct link between the prosperity of London, as measured through the value of its housing stock, and that ability of the state to tax those resources in an effective manner. The poor, the middling sort, and the wealthy, perhaps sometimes in collusion with hearth tax collectors, developed different strategies of evasion and non-payment, while leaving some collectors in a position to make a reasonable return from their work, perhaps through a combination of official and unofficial channels.

V

This article has expressed reservations on the view that there was a switch over from a pre-modern to a modern social geography in London's landscape in the late seventeenth century. Power's investigation of the London and Middlesex hearth tax returns from the early 1660s was not restricted to an analysis of the geographical distribution of rich and poor parishes. He also considered the occupational data in five books in the 1666 return, which led him to endorse partially the relevance some of Sjoberg's conclusions on social integration in pre-industrial cities applying to Restoration London,¹²⁰ but on the whole he rejected the value of Sjoberg's model for understanding of the social geography of Restoration London. At the time when Power was working his familiarity with the London hearth tax returns was second to none, and his work continues to be respected, cited, and drawn upon in economic history and in inter-disciplinary research. Nonetheless, there are problems with his analysis once the 1666 return is compared to the collectors' accounts. Power worked in an intellectual tradition in which it was thought that the best way forward was to select returns and assessments with the richest data to undertake statistical and mapping analyses in a cross-sectional framework,

without recourse to other hearth tax records. Such an approach is deceptively straight forward, and can lead to significant misunderstandings of the hearth tax. Only by comparing the Lady Day 1666 return with the collectors' accounts is it possible to provide a stable and normalised data as the basis for mapping. By removing the data from the 1662-3 and 1664 returns, and by focusing attention upon the paid properties in the 1666 return a new map on wealth and poverty in Restoration London has been provided, which in broad terms endorses the relevance of Sjoberg's model. London from c. 1650 has been identified as an engine of modern economic growth, but in the age of Restoration this appears to have been achieved within a social geography which was characterised by medieval and early modern patterns of distributions of wealth rather than more modern forms of urban growth.

A historiographical discussion of the relationship between the disciplines of London history and Global history lies outside the scope of this article, but the arguments of Jones and Power on the modern nature of London's social geography in the later Stuart period can be connected to wider perspectives expressed during the 1980s, notably by Jones, on the case for European (especially English) exceptionalism in the early modern period.¹²¹ Since then new narratives in Global history have provided a richer discourse, and this article's arguments concord with Lieberman's viewpoint.¹²² Eurasia c. 800-1830 was a 'unified, interactive zone', in which exceptionalism is to be viewed as 'idiosyncratic representations of an increasingly coherent ecumene', rather than as evidence for 'a model of East-West incomparability'.¹²³ The exceptional wealth of the western suburbs of Restoration London, as reflected in the 1666 hearth tax, is a feature of note within a general pattern of wealth and poverty in the capital that concorded with Sjoberg's model for the pre-industrial city across pre-modern Europe and Asia.

Global perspectives may also explain why the unpopularity of the hearth tax did not slide into widespread and violent opposition. A global trend towards lower levels of

opposition to state taxation in the seventeenth and eighteenth centuries when compared to the fifteenth and sixteenth centuries may have combined with local factors.¹²⁴ The social geography of Restoration London, rooted in the medieval and early modern past, may have given residents a confidence in making a stand against the hearth tax: rich and poor turned to intimidation, low-level opposition, temporary absences, corruption, and privilege linked to royal service to avoid and evade the hearth tax. All of this may have contributed to the wider unpopularity of the hearth tax in country, where householders may have had fewer options to draw upon in challenging the authority of the collectors, and were less well placed to secure privileges of immunity from the king.

[Appendix Tables A1 and A2]

¹ I am grateful to the Review's anonymous referees, the Economic & Social History of Early Modern World and the Medieval & Tudor London seminars at the Institute of Historical Research, the AHRC London and Middlesex Hearth Tax Project, the British Academy Hearth Tax Project, Heather Falvey, Catherine Ferguson, John Price, Phillipp Schofield, Pete Seaman, Mike Shand, and Elisabeth Wareham for advice and assistance. I am responsible for any remaining errors. Coates, *Impact of English Civil War*; Downing and Romelsee, *Fearful Gentleman*, pp. 69-137; Champion, *London's dreaded visitation*; Moote and Moote, *Great Plague*; Hanson, *Dreadful Judgement*.

² Porter, *London*, pp. 124-34; Spence, *London*, pp. 128-49; Zahedieh, 'London and colonial consumer'.

³ E.g. Chartres, 'Food consumption'; Clark and Slack, *English towns*, p. 77-81; Patten, *English Towns*, pp. 87-89, 133; Wrigley, 'Simple model'.

⁴ Guillery, 'London's suburbs', p. 35; McKellar, *Birth of modern London*, pp. 6-8; Warren,

‘Houses and society’, pp. 129-34, 148.

⁵ Harding, ‘London’, pp. 36-45.

⁶ Trust for London: tackling inequality and poverty

<www.londonpovertyprofile.org.uk/indicators/topics/inequality/income-inequalities-within-london-boroughs/> (accessed on 15 August 2015).

⁷ Arkell, ‘Identifying regional variations’; Jones and Judges, ‘London’s population’; Spufford, ‘Scope of local history’.

⁸ British History Online www.british-history.ac.uk/london-hearth-tax/london-mddx/1666 (accessed on 15 August 2015); Davies et al., ed., *London hearth tax*.

⁹ Discussion based on Braddick, *Parliamentary taxation*, pp. 241-52; Chandaman, *English public revenue*, pp. 77-109; Parkinson, *Establishment*, pp. 12-51, Wareham, ‘Hearth tax and empty properties’, pp. 284-88.

¹⁰ Harding, ‘London’, p. 26.

¹¹ Power, ‘Social topography’, pp. 199-202, 204, 221.

¹² Sjoberg, *Pre-industrial city*, pp. 97-99.

¹³ Langton, ‘Residential patterns’; Patten, *English Towns*, pp. 38-9; below section IV.

¹⁴ Hoskins, *Industry*, p. 116. For a similar pattern in Newcastle, Howell, *Hearth tax*, p. 4; cf. Langton, ‘Residential patterns’, pp. 16-18.

¹⁵ Power, ‘Social topography’, p. 203 (fig. 3). Champion, *London’s dreaded visitation*, pp. 104-7 (appendix 1) presented Power’s statistical data used to compile fig. 3 in ‘Social topography’.

¹⁶ Power, ‘Social topography’, pp. 204, 222-23.

¹⁷ Sjoberg, *Pre-industrial city*, pp. 2, 97, 103.

¹⁸ Jones, ‘London’, p. 132.

¹⁹ Guillery, ‘London’s suburbs’; Champion, *London’s dreaded visitation*, pp. 78-80.

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- ²⁰ Slack, *Impact of plague*, pp. 157-8, 170-2; see also Jones, 'London', p. 124.
- ²¹ Above, n. 19; Parker, *Probate inventories*, pp. 7-8.
- ²² Davies et al., ed., *London hearth tax*, I, maps 17a-17b at pp. 88-89.
- ²³ Power, 'Social topography', pp. 200, 203, 205, 210-11.
- ²⁴ For the parishes of St Leonard Shoreditch, St Mary Whitechapel, St Paul Covent Garden, St Clement Danes, St Andrew Holborn, and St Giles in the Fields, Power appears to have used the 1664 return in preference to the 1666 return; Power, 'East and West', p. 181.
- ²⁵ St John Hackney and St Margaret Westminster (1664); St Leonard Eastcheap (1662-3), Price, 'Totals', pp. 300, 327.
- ²⁶ Books 7, 12-15, 17, and 23-24; for discussion, Seaman, 'Manuscript and codicological context'.
- ²⁷ Seaman, 'London and Middlesex exemption certificates'.
- ²⁸ Idem, 'London and Middlesex books'; TNA E 179/252/32, part 41, fols. 1-35; Davies et al., ed., *London hearth tax*, II, pp. 862-3, 1175-6, 1225-7, 1336-7, 1363-4, 1493-5.
- ²⁹ TNA E 179/252/32, part 41, fol. 24 (11 of March 1672).
- ³⁰ Ibid, E179/356-7.
- ³¹ Davies et al., ed., *London hearth tax*, I, maps 17b, 18b at pp. 89, 91; II, pp. 307, 941-2.
- ³² Ibid, II, pp. 941-2.
- ³³ Ibid, p. 1557.
- ³⁴ Ibid, p. 938.
- ³⁵ Ibid; Renton, *Lost synagogues*, p. 21.
- ³⁶ Davies et al., ed., *London hearth tax*, II, p. 941 n. 238.
- ³⁷ TNA E 179/252/32, part 41, fol. 1r/v.
- ³⁸ Davies et al., ed., *London hearth tax*, I, p. 91 (map 18b).
- ³⁹ Ibid, II, pp. 1146-8; TNA E 179/252/32, part 41, fol. 11.

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- ⁴⁰ Davies et al., ed., *London hearth tax*, II, pp. 761, 1130, 1157-8, 1235, 1238.
- ⁴¹ TNA E179/356.
- ⁴² Power, 'Social topography', p. 203 (Champion, *Dreaded visitation*, p. 106); Price, 'Totals', p. 303.
- ⁴³ Davies et al., ed., *London hearth tax*, II, pp. 798-812.
- ⁴⁴ Ibid, p. 798.
- ⁴⁵ Price, 'Totals', p. 302; TNA E 179/252/32, part 41, fol. 11.
- ⁴⁶ Power, 'Social topography', p. 203.
- ⁴⁷ Davies et al., ed., *London hearth tax*, II, p. 920.
- ⁴⁸ Price, 'Totals', pp. 297-8; TNA E 179/252/32, part 41, fol. 4.
- ⁴⁹ Price, 'Totals', pp. 308-9; TNA E 179/252/32, part 41, fol. 24.
- ⁵⁰ Price, 'Totals', pp. 308, 313.
- ⁵¹ Warren, 'Houses', p. 131.
- ⁵² Harding, 'London', p. 54.
- ⁵³ Price, 'Totals', p. 316; Davies et al., ed., *London hearth tax*, II, pp. 1437-95. On penalties and distraint, Parkinson, *Establishment*, pp. 22, 25, 77.
- ⁵⁴ Harding, 'London', p. 35.
- ⁵⁵ These comprise St Stephen Walbrook and St John the Baptist Walbrook; St Benet Gracechurch and St Andrew Hubbard; and Liberty of Bevis Marks and St Botolph Aldgate.
- ⁵⁶ Golding, *Colonization*, p. 90; Brooke, *London*, pp. 365.
- ⁵⁷ Ibid, pp. 1102, 1121.
- ⁵⁸ Ibid, p. 1343.
- ⁵⁹ Braddick, *Parliamentary taxation*, p. 248.
- ⁶⁰ Wareham, 'Hearth tax and empty properties', pp. 284-8.
- ⁶¹ Davies et al., ed., *London hearth tax*, II, pp. 1226-7.

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- ⁶² Ibid, p. 1218.
- ⁶³ Ibid, p. 1185.
- ⁶⁴ Ibid, p. 1209.
- ⁶⁵ Ibid, pp. 1276, 1290.
- ⁶⁶ TNA E 179/252/32, part 41, fol. 1r.
- ⁶⁷ Davies et al., ed., *London hearth tax*, II, pp. 944-92.
- ⁶⁸ Ibid, pp. 1011-12.
- ⁶⁹ Ibid, pp. 1005, 1008.
- ⁷⁰ Ibid, p. 1013.
- ⁷¹ Ibid, p. 1042.
- ⁷² Cf. below n. 113.
- ⁷³ Spufford, 'Scope of local history', p. 206.
- ⁷⁴ This represents an adaption of the scheme in Hoskins, *Industry*, p. 117.
- ⁷⁵ Harding, 'London', pp. 50-1, 53-54.
- ⁷⁶ Braddick, *Parliamentary taxation*, p. 247; Chandaman, *English public revenue*, pp. 89-90.
- ⁷⁷ Tomalin, *Samuel Pepys*, pp. 139-48.
- ⁷⁸ Davies et al., ed., *London hearth tax*, I, p. 1363.
- ⁷⁹ TNA E179/356.
- ⁸⁰ Ibid.
- ⁸¹ On administrative changes, see Parkinson, 'Administration', pp. 60-3.
- ⁸² Ibid, E 179/252/32, part 41, fols 22-37.
- ⁸³ Ibid, fols. 1-21.
- ⁸⁴ Ibid, fol. 2r.
- ⁸⁵ Ibid, fol. 17.
- ⁸⁶ Ibid, fol. 5.

⁸⁷ Carr, rev. Handley, ‘Spelman, Sir Clement’ <www.oxforddnb.com/article/26102>

(accessed on 15 August 2015).

⁸⁸ Handley, ‘Spelman, Sir Henry’, <www.oxforddnb.com/article/26104> (accessed on 15 August 2015).

⁸⁹ TNA E 179/252/32, part 41, fol. 17.

⁹⁰ Ibid, fol. 1r.

⁹¹ Ibid, fol. 27.

⁹² Norwich Historic Churches Trust <www.norwich-churches.org/monuments/Thomas%20Anguish/Thomas%20Anguish.shtm> (accessed on 15 August 2015).

⁹³ TNA E 179/252/32, part 41, fols. 13-14.

⁹⁴ Ibid, fol. 14.

⁹⁵ Davies et al., ed., *London hearth tax*, I, p. 848.

⁹⁶ TNA E 179/252/32, part 41, fol. 14.

⁹⁷ Davies et al., ed., *London hearth tax*, I, p. 862.

⁹⁸ Ibid, II, p. 862; TNA E 179/252/32, part 41, fol. 14.

⁹⁹ Davies et al., ed., *London hearth tax*, II, p. 862.

¹⁰⁰ Ibid, pp. 1178, 1186, 1195.

¹⁰¹ Ibid, p. 1136.

¹⁰² Ibid, pp. 1169, 1178.

¹⁰³ Ibid, 960.

¹⁰⁴ Ibid, pp. 888-9.

¹⁰⁵ TNA E 179/357.

¹⁰⁶ Ibid.

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- ¹⁰⁷ Davies et al., ed., *London hearth tax*, II, pp. 1661, 1681; Ferguson, 'Pepys Diary', pp. 181, 202, 234; Tomalin, *Samuel Pepys*, p. 67.
- ¹⁰⁸ Tomalin, *Samuel Pepys*, p. 141.
- ¹⁰⁹ Davies et al., ed., *London hearth tax*, II, p. 1150.
- ¹¹⁰ Ibid, p. 1136.
- ¹¹¹ Ibid, p. 1169, 1466.
- ¹¹² Price, 'Totals', pp. 297-315.
- ¹¹³ For further discussion, above, n. 71.
- ¹¹⁴ TNA E 179/357.
- ¹¹⁵ Chandaman, *English public revenue*, pp. 66, 91; Seaward, *Cavalier Parliament*, p. 11.
- ¹¹⁶ Timmons, 'Hearth tax', pp. 61-63.
- ¹¹⁷ Baer, 'Stuart London's living standards', p. 637; Gerhold, *Putney and Roehampton*, p. 28.
- ¹¹⁸ Braddick, *God's fury*, p. 248; Davies et al., ed., *London hearth tax*, II, pp. 1604-10.
- ¹¹⁹ Braddick, *God's fury*, pp. 248-9.
- ¹²⁰ Power, 'Social topography', pp. 216-21.
- ¹²¹ Above, nn. 18, 20; Jones, *European miracle*.
- ¹²² Lieberman, *Strange parallels I: integration*; idem, *Strange parallels II: mainland mirrors*.
- ¹²³ Idem, *Strange parallels I: integration*, p. 21; idem, *Strange parallels II: mainland mirrors*, p. 908.
- ¹²⁴ Idem, *Strange parallels II: mainland mirrors*, pp. 273-4.